

**EXHIBIT B**

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UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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SARA YAKIN,

Docket No.

Plaintiff,

-against-

TYLER HILL CAMP, INC.,  
TYLER HILL CORPORATION,  
TIMBER LAKE CORPORATION,  
TIMBER LAKE CAMP WEST CORPORATION,  
TIMBER LAKE CENTERS, INC.,  
TLC KIDS GROUP, INC., and  
TIMBERLAKE MANAGEMENT CORP.,

Defendants.

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**DECLARATION OF JAY S. JACOBS**

The undersigned, JAY S. JACOBS, hereby makes the following affirmation under penalty of perjury and pursuant to 28 U.S.C. § 1746:

1. I am employed by the defendant TYLER HILL CORPORATION and hold the position of Executive Director. I am authorized to submit this declaration on behalf of TYLER HILL CORPORATION and I make this declaration based upon my personal knowledge or upon a review of the books and records of TYLER HILL CORPORATION.

2. At all times relevant to this litigation, TYLER HILL CORPORATION has been a corporation duly authorized and existing under the laws of the Commonwealth of Pennsylvania.
3. At all times relevant to this litigation, TYLER HILL CORPORATION has operated a summer camp for children (known as the Tyler Hill Camp) in Tyler Hill, Wayne County, Pennsylvania. The address of the camp and its offices is 1017 Cochection Turnpike, Tyler Hill, Pennsylvania. This office is the headquarters and principal place of business of TYLER HILL CORPORATION, as all activity relevant to camp administration is conducted through this office. TYLER HILL CORPORATION's sole endeavor is the operation of this one camp in Tyler Hill, Pennsylvania.
4. Although TYLER HILL CORPORATION has a "winter office" located at 85 Crescent Beach Road, Glen Cove, New York, the New York office is neither the headquarters nor the principal place of business of TYLER HILL CORPORATION. The winter office in New York merely serves to accept enrollment applications, etc. during the off-season. TYLER HILL CORPORATION's camp

activities are exclusively conducted through its office at the Tyler Hill Camp in Pennsylvania, and such activities are exclusively conducted during the summer months.

5. None of the other defendants named in this lawsuit have anything to do with the operation of the Tyler Hill Camp. Specifically, none of the other defendants named in this lawsuit have anything to do with plaintiff SARA YAKIN's application to the Tyler Hill Camp, her enrollment in the Tyler Hill Camp, any advertising for the Tyler Hill Camp, the operation or maintenance of the Tyler Hill Camp, the ownership of Tyler Hill Camp property, the employment of the camp counselors at the Tyler Hill Camp, or the ownership, operation, and maintenance of any water sports vehicle used by the Tyler Hill Camp or its employees.
6. Upon information and belief, the named defendant TYLER HILL CAMP, INC. is a Pennsylvania entity with its principal place of business in Pennsylvania. TYLER HILL CAMP, INC. is not a corporation involved in any way with the operation of the Tyler Hill Camp at any time relevant to this litigation. Upon information and belief, TYLER HILL CAMP, INC. may be the name of

the corporation which owned Tyler Hill Camp prior to TYLER HILL CORPORATION. This purchase took place in 1991, well before plaintiff's accident as alleged in the Complaint.

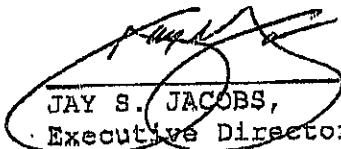
7. The remaining defendants, TIMBER LAKE CORPORATION, TIMBER LAKE CAMP WEST CORPORATION, TIMBER LAKE CENTERS, INC., TLC KIDS GROUP, INC. and TIMBER LAKE MANAGEMENT CORP. (incorrectly sued as TIMBERLAKE MANAGEMENT CORP.) likewise have no connection to the events in this lawsuit. I hold the office of President for each of these entities, all of whom are incorporated within the State of New York. These corporate entities are involved in the operation of other camps, namely the Timber Lake Camp located in Shandaken, New York and the Timber Lake West Camp located in Roscoe, New York. None of these entities have any involvement in the operation of the Tyler Hill Camp in Pennsylvania. Plaintiff's alleged accident occurred at the Tyler Hill Camp in Pennsylvania, not the Timber Lake Camp or the Timber Lake West Camp in upstate New York.

8. While the plaintiff's Complaint is sparse as to details concerning herself and the accident, enrollment papers in the possession of Tyler Hill Camp indicate that plaintiff was born on May 28, 1986. The papers also indicate that as of 1999, the plaintiff's residence was Cortlandt Manor, New York. The defendants have no reason to believe that plaintiff's birthdate is incorrect or that the plaintiff's residence is anything other than within the State of New York.

9. While plaintiff does not detail the specifics of her injury, documents in the possession of Tyler Hill Camp indicate that as a result of the incident on July 2, 1999, the plaintiff allegedly fractured her right clavicle and she was initially treated for her injury at the Wayne Memorial Hospital in Honesdale, Pennsylvania.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Executed on June 15, 2007  
Shandaken, New York

  
JAY S. JACOBS,  
Executive Director,  
TYLER HILL CORPORATION